

House Bill 1241

By: Representatives Wilkinson of the 52nd, Geisinger of the 48th, Jacobs of the 80th, Levitas of the 82nd, Chambers of the 81st, and others

A BILL TO BE ENTITLED
AN ACT

1 To amend Code Section 48-8-3 of the Official Code of Georgia Annotated, relating to
2 exemptions from sales and use tax, so as to provide for an exemption regarding sales to
3 nonprofit volunteer health clinics for a limited period of time; to provide an effective date;
4 to repeal conflicting laws; and for other purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 **SECTION 1.**

7 Code Section 48-8-3 of the Official Code of Georgia Annotated, relating to exemptions from
8 sales and use tax, is amended by replacing "; or" with a semicolon at the end of paragraph
9 (85), replacing the period at the end of paragraph (86) with "; or," and adding a new
10 paragraph to read as follows:

11 "(87) For the period commencing July 1, 2008, and ending June 30, 2009, sales of
12 tangible personal property and services to a nonprofit volunteer health clinic which
13 primarily treats indigent persons with incomes below 200 percent of the federal poverty
14 level and which property and services are used exclusively by such volunteer health
15 clinic in performing a general treatment function in this state when such volunteer
16 health clinic is a tax exempt organization under the Internal Revenue Code and obtains
17 and exemption determination letter from the commissioner."

18 **SECTION 2.**

19 This Act shall become effective on July 1, 2008.

20 **SECTION 3.**

21 All laws and parts of laws in conflict with this Act are repealed.